



1998

NORTH DAKOTA

SALES RATIO STUDY

Office of State Tax Commissioner

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1998 North Dakota Assessment Sales Ratio Study

Introduction

The 1998 Assessment Sales Ratio Study (ASRS) has been conducted according to the provisions of North Dakota Century Code §§ 57-01-05 through 57-01-07 by the Property Tax Division of the Office of State Tax Commissioner, under the supervision of the State Supervisor of Assessments. The study is prepared for the purpose of advising local assessment officials, and to recommend to the Tax Commissioner changes to be made by the State Board of Equalization in the performance of the equalization duties prescribed by law. This report is a synopsis of the comprehensive study. This information may be utilized by property tax administrators, local assessing officials, and interested taxpayers in examining the assessment levels and the uniformity of assessments throughout North Dakota.

The Study puts major emphasis on sales of improved properties in the residential and commercial categories, because the statutes require the use of market values by the local assessment officials and State Board of Equalization in the assessment and equalization of these two classes of property. The data in the ASRS and in this report are accumulated for each of the 53 counties and 13 largest cities in North Dakota.

The current study includes the data on sales of property occurring between January 1 and December 31, 1997. In some areas, there were so few sales during this time that additional observations had to be obtained to provide an adequate sample size. A minimum sample size of 30 sales each for residential and commercial property was required, or 10 percent of the total number of properties in each class. If the number of sales that occurred during 1997 did not meet the minimum sample size, sales of property from the prior years of 1994, 1995 and 1996, or current year appraisals were used to supplement the sales data. Appraisals were used in those cases where the number of current and prior years sales were not sufficient to meet the minimum sample size. The county directors of tax equalization or full-time city assessors were responsible for providing the property appraisal data to the Property Tax Division when needed. A minimum sample size was not established for the categories of agricultural, lakeshore, mobile homes, or vacant lot properties because, in some cases, the assessment process is different or is not connected to market value concepts.

There are 10,959 observations in the present ASRS which are used for this report. In all cases, the finalized 1997 assessment was used as the base with which to measure the relationship between the assessment and the sale price or appraisal value.

Statistical Report

This report has six basic tables of statistical data. Table 1 provides an alphabetical listing of the 53 counties and 13 largest cities, showing the price and value figures and the accompanying statistical data used for developing measures for interpreting and understanding the ASRS. The data has been stratified into the property categories of agricultural, commercial, vacant lots, residential, lakeshore, and mobile homes, with subtotals and city or county totals. Table 2 contains a frequency distribution chart, which clearly depicts the ratios by grouping the individual ratios at intervals of five percentage points, starting with those under 45 percent and continuing to those over 140 percent. The distribution has been made for each county and major city and includes a breakdown of township and urban sales. Table 3 indicates the number and characteristics of the observations in each sample for the residential and commercial categories. Sales include those transactions which have occurred during 1997, while the supplemental observation include sales of improved residential and commercial properties for the years 1994, 1995 and 1996, as well as appraisals when required to obtain a sufficient sample size. Table 4 presents an alphabetical listing of the 53 counties and 13 largest cities showing the median ratios and coefficient of dispersion for the current and four prior years for residential

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property and the same data for commercial property is located in table 5. Tables 4 and 5 also includes overall statewide data for the same time periods. These tables provides a brief summary of current and prior years data which may be used for convenient comparison of data between various counties and cities and categories of property for more than one year. Table 6 provides an alphabetical listing of the 53 counties showing the median ratio and the average price per acre paid for agricultural land. The table also shows the number of agricultural sales in the ASRS for each county.

The statistical data in Table 1 includes the following measures: (1) arithmetic mean ratio, (2) aggregate mean ratio, (3) median ratio, (4) price-related differential, and (5) coefficient of dispersion. The arithmetic mean, aggregate mean, and median are measures of the central tendency, which indicate the prevailing level of assessment of the universe of properties from which the sample has been drawn. Each of these measures has its own advantages and limitations. The price-related differential reveals any assessment bias that may exist for valuing high-priced properties higher or lower, by percentage, than lower-priced properties. The final measure is the coefficient of dispersion, which discloses the dispersion around the central tendency and describes the degree of uniformity that has been obtained in the assessments of the sample properties. This is sometimes referred to as the index of assessment inequality.

The arithmetic mean is developed by first computing a ratio for each observation in a stratum, then dividing the sum of the individual ratios by the number of observations. This measure is sometimes referred to as the simple mathematical average of the individual ratios. It is the one measure of central tendency which is most easily understood; however, it is greatly distorted by extreme ratios and therefore may not be typical.

The aggregate mean is a second measure of the central tendency and is derived by dividing the total assessed values for all the observations by the total sale prices of those properties. It is commonly referred to as a weighted average and is greatly influenced by the properties with the greatest value, and therefore may not be typical.

The median is the third measure of the central tendency and is found by arranging the individual ratios in order of magnitude, then selecting the middle ratio in the series. The median is affected by the number of observations and is not distorted by the size of the extreme ratios. While other statistical measures are considered, currently the State Board of Equalization uses the median ratio when equalizing residential and commercial property assessments.

The price-related differential (PRD), also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is obtained by dividing the arithmetic mean ratio by the aggregate mean ratio, and it provides an indicator of the degree to which high-value properties are overassessed or underassessed in relation to low-value properties. When the PRD is 1.00, there is no bias in the assessments of high-value properties in comparison to those for low-value properties. When the PRD is greater than 1.00 the assessments are regressive, which means low-value properties have a higher assessment ratio than high-value properties. Therefore, the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 1.00 indicates that high-value properties are overassessed in relation to low-value properties. The Standard on Ratio Studies, *adopted by the International Association of Assessing Officers, July 1990, recommends that the PRD should lie between .98 and 1.03.*

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The coefficient of dispersion is used to measure how closely the individual ratios are arrayed around the median ratio and will show the degree of uniformity or inaccuracy that has been attained in the assessments.

The coefficient of dispersion is computed by dividing the average deviation by the median ratio, and it will show how far the middle cluster of ratios is from the median or how far one must deviate from the median ratio (above or below) to encompass the middle cluster of ratios. For example, a .20 dispersion means that the middle cluster of ratios falls within 20 percent of the median. The closer the ratios are grouped around the median, the more equitable the assessment of property, because individual properties are assessed at the same ratio. Conversely, if the dispersion is quite large, there is a large spread in the ratios and a large spread in the assessment of property, which results in an inequity in the tax. Tax administrators feel that when dispersions occur between .10 and .20 the quality of assessments is acceptable, whereas any dispersions over .20 indicate the assessments need attention.

Sales Ratio Statistics

To help illustrate the five listed measures, the following example will demonstrate the calculations used for developing them:

	Finalized Sale Price	T & F Value	Ratio	Array	Deviation From Median
1.	\$ 42,000	\$ 36,500	87.9 %	99.0	5.9
2.	83,500	81,000	97.0	98.7	5.6
3.	65,000	57,900	89.1	97.0	3.9
4.	79,000	78,200	99.0	96.2	3.1
5.	37,000	32,900	88.9	93.7	.6
6.	87,000	81,500	93.7	92.4	.7
7.	54,000	49,900	92.4	90.9	2.2
8.	81,900	80,800	98.7	89.1	4.0
9.	46,000	41,800	90.9	88.9	4.2
10.	<u>58,300</u>	<u>56,100</u>	<u>96.2</u>	86.9	<u>.6.2</u>
	\$633,700	\$596,600	932.8		36.4

Arithmetic Mean Ratio = $932.8 \div 10 = 93.28$

Aggregate Mean Ratio = $\$596,600 \div \$633,700 = 94.1$

Median = Middle Ratio = $93.7 + 92.4 = 186.1 \div 2 = 93.05$ or 93.1

Price Related Differential = $93.28 \div 94.1 = .99$

Average Deviation = $36.4 \div 10 = 3.64$

Coefficient of Dispersion = $3.64 \div 93.1 = .039$ or .04

Table 1
1998 Real Estate Assessment / Sales Ratio Study

	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Adams County								
Agricultural	17	1,387,270	907,876	70.2	65.4	73.0	1.1	0.17
Commercial	32	3,319,507	3,341,539	99.7	100.7	100.0	1.0	0.01
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	32	3,319,507	3,341,539	99.7	100.7	100.0	1.0	0.01
Residential	38	1,237,700	1,223,526	101.4	98.9	99.5	1.0	0.12
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	38	1,237,700	1,223,526	101.4	98.9	99.5	1.0	0.12
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	87	5,944,477	5,472,941	94.7	92.1	100.0	1.0	0.11

	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Barnes County								
Agricultural	26	2,549,419	1,738,900	71.3	68.2	67.7	1.1	0.20
Commercial	30	849,150	922,090	106.9	108.6	100.0	1.0	0.12
Vacant Lots	5	7,200	5,780	78.6	80.3	71.4	0.0	0.00
Total Comm. & Vac. Lots	35	856,350	927,870	102.8	108.4	100.0	1.0	0.16
Residential	31	1,097,050	839,370	99.5	76.5	95.2	1.3	0.31
Lakeshore	6	109,000	71,850	72.4	65.9	71.1	0.0	0.00
Total Res. & Lakeshore	37	1,206,050	911,220	95.1	75.6	91.3	1.3	0.31
Mobile Homes	20	96,300	87,146	178.7	90.5	134.6	2.0	0.75
Total County	118	4,708,119	3,665,136	106.3	77.8	94.6	1.4	0.40

	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
City of Valley City								
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	31	3,841,000	3,810,900	102.2	99.2	100.9	1.0	0.05
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	31	3,841,000	3,810,900	102.2	99.2	100.9	1.0	0.05
Residential	88	4,219,910	4,011,300	96.9	95.1	95.6	1.0	0.09
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	88	4,219,910	4,011,300	96.9	95.1	95.6	1.0	0.09
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	119	8,060,910	7,822,200	98.3	97.0	98.0	1.0	0.09

Table 1 Continued
1998 Real Estate Assessment / Sales Ratio Study

Benson County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	29	1,929,094	1,410,442	86.8	73.1	74.8	1.2	0.40
Commercial	30	1,225,234	1,214,104	102.3	99.1	100.0	1.0	0.08
Vacant Lots	1	500	386	77.2	77.2	77.2	0.0	0.00
Total Comm. & Vac. Lots	31	1,225,734	1,214,490	101.5	99.1	100.0	1.0	0.08
Residential	48	1,169,580	1,011,604	109.2	86.5	95.1	1.3	0.32
Lakeshore	1	25,000	30,776	123.1	123.1	123.1	0.0	0.00
Total Res. & Lakeshore	49	1,194,580	1,042,380	109.4	87.3	95.2	1.3	0.32
Mobile Homes	3	12,500	11,100	96.5	88.8	92.5	0.0	0.00
Total County	112	4,361,908	3,678,412	101.0	84.3	97.6	1.2	0.27

Billings County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	3	204,710	89,070	48.0	43.5	53.5	0.0	0.00
Commercial	10	1,165,400	1,167,950	99.5	100.2	100.0	1.0	0.02
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	10	1,165,400	1,167,950	99.5	100.2	100.0	1.0	0.02
Residential	12	513,600	510,300	99.6	99.4	100.0	1.0	0.02
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	12	513,600	510,300	99.6	99.4	100.0	1.0	0.02
Mobile Homes	2	64,136	60,288	95.0	94.0	95.0	0.0	0.00
Total County	27	1,947,846	1,827,608	93.5	93.8	100.0	1.0	0.08

Bottineau County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	27	1,750,510	1,124,048	67.5	64.2	60.5	1.1	0.25
Commercial	30	2,175,844	2,566,806	118.3	118.0	104.3	1.0	0.28
Vacant Lots	7	41,600	20,034	84.1	48.2	28.6	0.0	0.00
Total Comm. & Vac. Lots	37	2,217,444	2,586,840	111.8	116.7	102.8	1.0	0.41
Residential	51	1,426,516	1,329,570	126.7	93.2	97.7	1.4	0.48
Lakeshore	37	1,258,900	516,675	43.2	41.0	38.1	1.1	0.39
Total Res. & Lakeshore	88	2,685,416	1,846,245	91.6	68.8	76.3	1.3	0.62
Mobile Homes	15	226,403	206,700	83.2	91.3	86.4	0.9	0.17
Total County	167	6,879,773	5,763,833	91.4	83.8	82.4	1.1	0.49

Table 1 Continued
1998 Real Estate Assessment / Sales Ratio Study

Bowman County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	3	263,000	114,610	62.4	43.6	65.8	0.0	0.00
Commercial	17	710,684	624,500	99.9	87.9	92.4	1.1	0.27
Vacant Lots	2	10,000	9,400	89.6	94.0	89.6	0.0	0.00
Total Comm. & Vac. Lots	19	720,684	633,900	98.8	88.0	92.4	1.1	0.26
Residential	42	1,742,100	1,572,000	93.5	90.2	91.3	1.0	0.14
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	42	1,742,100	1,572,000	93.5	90.2	91.3	1.0	0.14
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	64	2,725,784	2,320,510	93.6	85.1	91.3	1.1	0.18

Burke County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	12	727,346	455,926	62.5	62.7	61.6	1.0	0.13
Commercial	22	404,194	406,619	100.0	100.6	99.8	1.0	0.05
Vacant Lots	6	3,485	3,517	101.5	100.9	97.3	0.0	0.00
Total Comm. & Vac. Lots	28	407,679	410,136	100.3	100.6	98.7	1.0	0.07
Residential	40	576,405	554,958	101.0	96.3	100.0	1.1	0.10
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	40	576,405	554,958	101.0	96.3	100.0	1.1	0.10
Mobile Homes	2	12,000	9,186	82.3	76.6	82.3	0.0	0.00
Total County	82	1,723,430	1,430,206	94.7	83.0	97.5	1.1	0.13

Burleigh County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	1	70,000	73,226	104.6	104.6	104.6	0.0	0.00
Commercial	16	1,390,150	1,390,744	114.9	100.0	100.7	1.2	0.18
Vacant Lots	25	477,650	443,288	100.2	92.8	96.8	1.1	0.16
Total Comm. & Vac. Lots	41	1,867,800	1,834,032	105.9	98.2	100.6	1.1	0.17
Residential	78	7,491,747	6,888,856	91.2	92.0	90.1	1.0	0.06
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	78	7,491,747	6,888,856	91.2	92.0	90.1	1.0	0.06
Mobile Homes	126	2,929,165	2,821,924	104.4	96.3	94.2	1.1	0.24
Total County	246	12,358,712	11,618,038	100.5	94.0	93.1	1.1	0.18

Table 1 Continued
1998 Real Estate Assessment / Sales Ratio Study

City of Bismarck	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	55	13,127,259	12,514,400	97.9	95.3	96.8	1.0	0.07
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	55	13,127,259	12,514,400	97.9	95.3	96.8	1.0	0.07
Residential	606	55,019,409	51,873,400	94.5	94.3	94.5	1.0	0.05
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	606	55,019,409	51,873,400	94.5	94.3	94.5	1.0	0.05
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	661	68,146,668	64,387,800	94.8	94.5	94.7	1.0	0.06

Cass County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	28	4,516,834	2,419,900	55.7	53.6	53.6	1.0	0.15
Commercial	30	4,521,500	4,182,400	107.9	92.5	97.5	1.2	0.33
Vacant Lots	53	925,100	520,000	76.3	56.2	52.4	1.4	0.71
Total Comm. & Vac. Lots	83	5,446,600	4,702,400	87.7	86.3	71.5	1.0	0.57
Residential	188	14,795,270	13,258,500	93.3	89.6	90.6	1.0	0.20
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	188	14,795,270	13,258,500	93.3	89.6	90.6	1.0	0.20
Mobile Homes	154	3,164,156	2,643,844	101.6	83.6	84.8	1.2	0.43
Total County	453	27,922,860	23,024,644	92.8	82.5	85.4	1.1	0.35

City of Fargo	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	69	15,441,782	16,214,200	101.0	105.0	96.2	1.0	0.22
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	69	15,441,782	16,214,200	101.0	105.0	96.2	1.0	0.22
Residential	1,081	102,969,750	96,659,300	94.0	93.9	93.3	1.0	0.09
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	1,081	102,969,750	96,659,300	94.0	93.9	93.3	1.0	0.09
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	1,150	118,411,532	112,873,500	94.5	95.3	93.4	1.0	0.10

Table 1 Continued
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City of West Fargo	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	34	4,636,000	4,785,600	98.5	103.2	99.4	1.0	0.14
Vacant Lots	59	1,185,325	1,191,010	115.4	100.5	116.2	1.2	0.29
Total Comm. & Vac. Lots	93	5,821,325	5,976,610	109.2	102.7	102.6	1.1	0.27
Residential	190	16,234,887	15,525,500	96.0	95.6	94.8	1.0	0.09
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	190	16,234,887	15,525,500	96.0	95.6	94.8	1.0	0.09
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	283	22,056,212	21,502,110	100.4	97.5	96.5	1.0	0.16

Cavalier County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	32	3,834,687	2,185,720	59.0	57.0	56.0	1.0	0.20
Commercial	25	1,347,540	1,389,300	103.9	103.1	98.6	1.0	0.15
Vacant Lots	1	8,000	9,600	120.0	120.0	120.0	0.0	0.00
Total Comm. & Vac. Lots	26	1,355,540	1,398,900	104.5	103.2	99.1	1.0	0.15
Residential	63	2,823,082	2,790,428	116.3	98.8	101.3	1.2	0.32
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	63	2,823,082	2,790,428	116.3	98.8	101.3	1.2	0.32
Mobile Homes	3	58,000	65,130	108.0	112.3	111.6	0.0	0.00
Total County	124	8,071,309	6,440,178	98.8	79.8	94.5	1.2	0.32

Dickey County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	29	2,361,410	1,789,657	79.8	75.8	81.2	1.1	0.15
Commercial	30	1,405,300	1,334,203	107.5	94.9	98.9	1.1	0.29
Vacant Lots	9	45,650	28,834	86.9	63.2	68.0	1.4	0.64
Total Comm. & Vac. Lots	39	1,450,950	1,363,037	102.7	93.9	96.2	1.1	0.36
Residential	63	2,151,249	1,873,292	101.1	87.1	98.0	1.2	0.29
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	63	2,151,249	1,873,292	101.1	87.1	98.0	1.2	0.29
Mobile Homes	4	33,034	36,334	94.1	110.0	101.6	0.0	0.00
Total County	135	5,996,643	5,062,320	96.8	84.4	89.3	1.2	0.31

Table 1 Continued
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Divide County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	12	1,113,505	748,000	64.8	67.2	65.7	1.0	0.11
Commercial	14	688,387	642,240	116.3	93.3	100.4	1.3	0.47
Vacant Lots	1	1,000	200	20.0	20.0	20.0	0.0	0.00
Total Comm. & Vac. Lots	15	689,387	642,440	109.9	93.2	98.0	1.2	0.50
Residential	32	936,700	796,400	132.2	85.0	97.1	1.6	0.63
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	32	936,700	796,400	132.2	85.0	97.1	1.6	0.63
Mobile Homes	2	69,900	65,200	75.9	93.3	75.9	0.0	0.00
Total County	61	2,809,492	2,252,040	111.6	80.2	81.1	1.4	0.61

Dunn County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	21	1,407,582	821,949	58.2	58.4	56.5	1.0	0.33
Commercial	14	295,807	294,538	100.9	99.6	100.2	1.0	0.04
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	14	295,807	294,538	100.9	99.6	100.2	1.0	0.04
Residential	35	870,869	855,631	110.6	98.3	99.8	1.1	0.21
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	35	870,869	855,631	110.6	98.3	99.8	1.1	0.21
Mobile Homes	6	64,765	49,600	103.6	76.6	88.1	0.0	0.00
Total County	76	2,639,023	2,021,718	93.8	76.6	95.3	1.2	0.25

Eddy County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	16	914,254	822,300	86.6	89.9	81.2	1.0	0.17
Commercial	24	1,997,750	1,982,000	98.8	99.2	100.0	1.0	0.02
Vacant Lots	1	1,000	1,600	160.0	160.0	160.0	0.0	0.00
Total Comm. & Vac. Lots	25	1,998,750	1,983,600	101.2	99.2	100.0	1.0	0.05
Residential	34	927,125	809,800	92.5	87.3	94.8	1.1	0.17
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	34	927,125	809,800	92.5	87.3	94.8	1.1	0.17
Mobile Homes	2	76,450	58,023	77.8	75.9	77.8	0.0	0.00
Total County	77	3,916,579	3,673,723	93.7	93.8	97.8	1.0	0.15

Table 1 Continued
1998 Real Estate Assessment / Sales Ratio Study

	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	31	2,899,979	1,911,940	67.4	65.9	64.8	1.0	0.20
Commercial	26	1,192,000	1,130,978	98.5	94.9	99.8	1.0	0.09
Vacant Lots	3	9,300	12,000	131.7	129.0	125.0	0.0	0.00
Total Comm. & Vac. Lots	29	1,201,300	1,142,978	101.9	95.1	100.0	1.1	0.12
Residential	55	1,632,450	1,557,326	106.3	95.4	96.7	1.1	0.24
Lakeshore	2	10,800	10,200	94.8	94.4	94.8	0.0	0.00
Total Res. & Lakeshore	57	1,643,250	1,567,526	105.9	95.4	96.7	1.1	0.23
Mobile Homes	7	207,449	200,302	104.3	96.6	97.1	0.0	0.00
Total County	124	5,951,978	4,822,746	95.3	81.0	94.9	1.2	0.22

	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	4	221,475	155,240	78.5	70.1	63.9	0.0	0.00
Commercial	28	4,549,400	4,550,000	100.0	100.0	100.0	1.0	0.00
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	28	4,549,400	4,550,000	100.0	100.0	100.0	1.0	0.00
Residential	46	2,606,950	2,373,000	95.6	91.0	92.7	1.1	0.18
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	46	2,606,950	2,373,000	95.6	91.0	92.7	1.1	0.18
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	78	7,377,825	7,078,240	96.3	95.9	100.0	1.0	0.13

	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	7	409,300	278,600	74.8	68.1	67.8	0.0	0.00
Commercial	12	429,820	431,720	100.4	100.4	100.0	1.0	0.00
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	12	429,820	431,720	100.4	100.4	100.0	1.0	0.00
Residential	31	824,606	803,890	108.1	97.5	102.5	1.1	0.18
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	31	824,606	803,890	108.1	97.5	102.5	1.1	0.18
Mobile Homes	1	26,500	24,320	91.8	91.8	91.8	0.0	0.00
Total County	51	1,690,226	1,538,530	101.4	91.0	100.0	1.1	0.15

Table 1 Continued
1998 Real Estate Assessment / Sales Ratio Study

Grand Forks County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	43	3,720,537	3,135,900	103.8	84.3	76.7	1.2	0.58
Commercial	30	1,852,600	1,677,566	141.2	90.6	100.0	1.6	0.70
Vacant Lots	27	509,982	210,976	72.5	41.4	32.9	1.8	1.76
Total Comm. & Vac. Lots	57	2,362,582	1,888,542	108.7	79.9	81.8	1.4	0.88
Residential	132	9,506,001	7,937,954	92.3	83.5	84.3	1.1	0.28
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	132	9,506,001	7,937,954	92.3	83.5	84.3	1.1	0.28
Mobile Homes	221	5,822,610	5,106,012	106.5	87.7	89.1	1.2	0.44
Total County	453	21,411,730	18,068,408	102.4	84.4	86.2	1.2	0.46

City of Grand Forks	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	32	6,418,823	5,991,621	94.0	93.3	94.9	1.0	0.10
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	32	6,418,823	5,991,621	94.0	93.3	94.9	1.0	0.10
Residential	104	8,948,447	8,584,300	95.9	95.9	96.2	1.0	0.09
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	104	8,948,447	8,584,300	95.9	95.9	96.2	1.0	0.09
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	136	15,367,270	14,575,921	95.4	94.9	95.8	1.0	0.09

Grant County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	13	1,502,430	1,158,774	131.8	77.1	66.8	1.7	1.09
Commercial	11	531,592	489,509	97.5	92.1	100.6	1.1	0.07
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	11	531,592	489,509	97.5	92.1	100.6	1.1	0.07
Residential	34	814,902	792,050	100.3	97.2	98.9	1.0	0.10
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	34	814,902	792,050	100.3	97.2	98.9	1.0	0.10
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	58	2,848,924	2,440,333	106.8	85.7	97.4	1.3	0.26

Table 1 Continued
1998 Real Estate Assessment / Sales Ratio Study

Griggs County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	10	737,052	617,026	85.5	83.7	81.3	1.0	0.11
Commercial	19	1,084,943	1,060,400	94.7	97.7	98.4	1.0	0.10
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	19	1,084,943	1,060,400	94.7	97.7	98.4	1.0	0.10
Residential	40	1,561,500	1,495,261	98.5	95.8	98.2	1.0	0.08
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	40	1,561,500	1,495,261	98.5	95.8	98.2	1.0	0.08
Mobile Homes	4	45,626	47,900	113.8	105.0	117.1	0.0	0.00
Total County	73	3,429,121	3,220,587	96.6	93.9	98.2	1.0	0.10

Hettinger County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	12	852,800	454,090	54.1	53.2	52.5	1.0	0.18
Commercial	14	239,622	240,400	102.0	100.3	101.2	1.0	0.04
Vacant Lots	2	1,000	1,020	102.0	102.0	102.0	0.0	0.00
Total Comm. & Vac. Lots	16	240,622	241,420	102.0	100.3	102.0	1.0	0.03
Residential	30	452,050	432,430	104.5	95.7	97.5	1.1	0.20
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	30	452,050	432,430	104.5	95.7	97.5	1.1	0.20
Mobile Homes	4	101,837	96,551	98.3	94.8	92.9	0.0	0.00
Total County	62	1,647,309	1,224,491	93.7	74.3	97.6	1.3	0.20

Kidder County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	18	1,426,137	1,137,834	93.0	79.8	86.7	1.2	0.22
Commercial	14	340,360	304,176	89.8	89.4	97.6	1.0	0.22
Vacant Lots	2	5,250	3,818	65.3	72.7	65.3	0.0	0.00
Total Comm. & Vac. Lots	16	345,610	307,994	86.7	89.1	94.6	1.0	0.24
Residential	30	932,650	867,218	102.8	93.0	92.7	1.1	0.25
Lakeshore	4	147,000	82,572	57.3	56.2	55.7	0.0	0.00
Total Res. & Lakeshore	34	1,079,650	949,790	97.4	88.0	90.5	1.1	0.27
Mobile Homes	3	26,300	33,755	168.7	128.3	177.8	0.0	0.00
Total County	71	2,877,697	2,429,373	96.9	84.4	91.1	1.2	0.27

Table 1 Continued
1998 Real Estate Assessment / Sales Ratio Study

LaMoure County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	23	2,065,785	1,457,200	72.4	70.5	72.4	1.0	0.17
Commercial	29	1,464,900	1,417,330	100.8	96.8	101.1	1.0	0.14
Vacant Lots	1	3,000	3,400	113.3	113.3	113.3	0.0	0.00
Total Comm. & Vac. Lots	30	1,467,900	1,420,730	101.2	96.8	103.5	1.1	0.13
Residential	44	1,588,050	1,350,177	92.1	85.0	89.6	1.1	0.21
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	44	1,588,050	1,350,177	92.1	85.0	89.6	1.1	0.21
Mobile Homes	3	50,400	45,338	84.2	90.0	80.3	0.0	0.00
Total County	100	5,172,135	4,273,445	90.1	82.6	89.5	1.1	0.20

Logan County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	22	1,918,772	1,260,100	71.5	65.7	73.9	1.1	0.20
Commercial	15	378,955	366,900	102.5	96.8	96.9	1.1	0.14
Vacant Lots	3	7,550	6,900	126.6	91.4	97.1	0.0	0.00
Total Comm. & Vac. Lots	18	386,505	373,800	106.5	96.7	97.0	1.1	0.24
Residential	43	766,530	740,700	101.6	96.6	101.7	1.1	0.14
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	43	766,530	740,700	101.6	96.6	101.7	1.1	0.14
Mobile Homes	2	59,700	58,860	98.2	98.6	98.2	0.0	0.00
Total County	85	3,131,507	2,433,460	94.7	77.7	96.0	1.2	0.20

McHenry County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	28	1,406,155	1,177,987	95.0	83.8	87.6	1.1	0.30
Commercial	34	1,038,211	1,030,398	111.5	99.2	102.0	1.1	0.19
Vacant Lots	9	20,075	12,437	72.0	62.0	60.9	1.2	0.44
Total Comm. & Vac. Lots	43	1,058,286	1,042,835	103.3	98.5	100.0	1.1	0.24
Residential	43	840,400	654,850	101.6	77.9	84.2	1.3	0.46
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	43	840,400	654,850	101.6	77.9	84.2	1.3	0.46
Mobile Homes	9	187,400	156,798	105.4	83.7	82.9	1.3	0.48
Total County	123	3,492,241	3,032,470	101.0	86.8	95.7	1.2	0.34

Table 1 Continued
1998 Real Estate Assessment / Sales Ratio Study

	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
McIntosh County								
Agricultural	31	2,323,386	1,571,864	74.2	67.7	71.9	1.1	0.18
Commercial	31	843,998	804,792	97.9	95.4	98.1	1.0	0.13
Vacant Lots	9	18,687	22,511	107.4	120.5	83.3	0.9	0.40
Total Comm. & Vac. Lots	40	862,685	827,303	100.0	95.9	97.5	1.0	0.19
Residential	33	1,010,102	981,780	105.1	97.2	95.2	1.1	0.22
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	33	1,010,102	981,780	105.1	97.2	95.2	1.1	0.22
Mobile Homes	3	15,800	17,414	124.2	110.2	130.0	0.0	0.00
Total County	107	4,211,973	3,398,361	94.8	80.7	90.9	1.2	0.23

	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
McKenzie County								
Agricultural	16	1,624,984	936,130	58.1	57.6	55.3	1.0	0.22
Commercial	26	1,184,953	1,151,408	99.8	97.2	100.1	1.0	0.12
Vacant Lots	6	25,400	17,600	75.8	69.3	69.0	0.0	0.00
Total Comm. & Vac. Lots	32	1,210,353	1,169,008	95.3	96.6	100.0	1.0	0.15
Residential	56	2,111,431	2,087,530	102.4	98.9	99.8	1.0	0.10
Lakeshore	1	900	2,060	228.9	228.9	228.9	0.0	0.00
Total Res. & Lakeshore	57	2,112,331	2,089,590	104.7	98.9	100.1	1.1	0.12
Mobile Homes	7	42,800	37,239	101.8	87.0	114.3	0.0	0.00
Total County	112	4,990,468	4,231,967	95.2	84.8	98.5	1.1	0.18

	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
McLean County								
Agricultural	27	2,069,939	1,212,800	60.2	58.6	61.0	1.0	0.19
Commercial	43	1,522,902	1,486,600	133.6	97.6	100.0	1.4	0.59
Vacant Lots	30	205,775	133,800	163.8	65.0	77.5	2.5	1.49
Total Comm. & Vac. Lots	73	1,728,677	1,620,400	146.0	93.7	90.9	1.6	0.92
Residential	108	4,232,225	3,764,400	106.0	88.9	87.3	1.2	0.35
Lakeshore	21	593,400	326,300	69.1	55.0	52.2	1.3	0.64
Total Res. & Lakeshore	129	4,825,625	4,090,700	100.0	84.8	86.3	1.2	0.37
Mobile Homes	9	78,185	60,273	87.3	77.1	80.0	1.1	0.21
Total County	238	8,702,426	6,984,173	109.1	80.3	85.4	1.4	0.55

Table 1 Continued
1998 Real Estate Assessment / Sales Ratio Study

Mercer County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	13	838,316	506,536	67.8	60.4	66.1	1.1	0.20
Commercial	30	1,496,850	1,472,200	98.1	98.4	98.4	1.0	0.02
Vacant Lots	31	212,800	184,600	105.4	86.7	85.7	1.2	0.45
Total Comm. & Vac. Lots	61	1,709,650	1,656,800	101.8	96.9	98.2	1.1	0.22
Residential	72	3,107,687	3,018,240	109.8	97.1	98.3	1.1	0.24
Lakeshore	1	42,000	37,000	88.1	88.1	88.1	0.0	0.00
Total Res. & Lakeshore	73	3,149,687	3,055,240	109.5	97.0	98.1	1.1	0.24
Mobile Homes	2	3,500	5,820	188.4	166.3	188.4	0.0	0.00
Total County	149	5,701,153	5,224,396	103.7	91.6	96.0	1.1	0.25

Morton County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	24	1,602,858	887,000	60.9	55.3	58.7	1.1	0.29
Commercial	30	1,344,420	1,274,150	102.4	94.8	100.0	1.1	0.18
Vacant Lots	35	561,126	343,500	78.9	61.2	66.7	1.3	0.66
Total Comm. & Vac. Lots	65	1,905,546	1,617,650	89.8	84.9	78.8	1.1	0.50
Residential	65	3,099,240	2,709,769	100.3	87.4	93.6	1.2	0.29
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	65	3,099,240	2,709,769	100.3	87.4	93.6	1.2	0.29
Mobile Homes	59	766,256	593,323	94.8	77.4	74.0	1.2	0.50
Total County	213	7,373,900	5,807,742	91.1	78.8	80.9	1.2	0.43

City of Mandan	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	36	5,016,000	4,627,200	93.9	92.2	94.6	1.0	0.12
Vacant Lots	25	641,300	349,200	73.7	54.5	67.4	1.4	0.38
Total Comm. & Vac. Lots	61	5,657,300	4,976,400	85.6	88.0	89.1	1.0	0.22
Residential	162	11,917,500	10,811,200	91.6	90.7	92.8	1.0	0.09
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	162	11,917,500	10,811,200	91.6	90.7	92.8	1.0	0.09
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	223	17,574,800	15,787,600	90.0	89.8	92.3	1.0	0.12

Table 1 Continued
1998 Real Estate Assessment / Sales Ratio Study

Mountrail County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	13	1,423,564	754,200	56.0	53.0	53.3	1.1	0.21
Commercial	30	1,234,200	1,196,100	98.1	96.9	100.0	1.0	0.04
Vacant Lots	5	27,500	13,800	65.6	50.2	54.0	0.0	0.00
Total Comm. & Vac. Lots	35	1,261,700	1,209,900	93.4	95.9	100.0	1.0	0.12
Residential	34	1,217,150	1,156,600	110.8	95.0	102.1	1.2	0.25
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	34	1,217,150	1,156,600	110.8	95.0	102.1	1.2	0.25
Mobile Homes	15	291,985	223,693	80.2	76.6	79.8	1.1	0.42
Total County	97	4,194,399	3,344,393	92.5	79.7	100.0	1.2	0.26

Nelson County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	22	2,172,229	2,011,910	102.1	92.6	95.5	1.1	0.25
Commercial	19	626,257	723,154	125.6	115.5	103.9	1.1	0.40
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	19	626,257	723,154	125.6	115.5	103.9	1.1	0.40
Residential	49	1,216,333	893,878	143.9	73.5	101.9	2.0	0.82
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	49	1,216,333	893,878	143.9	73.5	101.9	2.0	0.82
Mobile Homes	9	192,743	189,185	180.7	98.2	100.0	1.8	1.03
Total County	99	4,207,562	3,818,127	134.4	90.7	100.0	1.5	0.64

Oliver County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	11	581,810	341,443	66.9	58.7	59.8	1.1	0.30
Commercial	4	108,800	98,843	117.0	90.8	123.3	0.0	0.00
Vacant Lots	1	1,000	1,660	166.0	166.0	166.0	0.0	0.00
Total Comm. & Vac. Lots	5	109,800	100,503	126.8	91.5	125.4	0.0	0.00
Residential	34	891,067	951,815	129.1	106.8	121.2	1.2	0.31
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	34	891,067	951,815	129.1	106.8	121.2	1.2	0.31
Mobile Homes	1	13,500	13,260	98.2	98.2	98.2	0.0	0.00
Total County	51	1,596,177	1,407,021	114.9	88.1	108.0	1.3	0.36

Table 1 Continued
1998 Real Estate Assessment / Sales Ratio Study

Pembina County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	26	2,739,019	1,725,552	69.4	63.0	60.4	1.1	0.34
Commercial	38	1,317,065	1,317,328	113.2	100.0	99.8	1.1	0.35
Vacant Lots	14	109,650	45,400	66.9	41.4	57.4	1.6	0.61
Total Comm. & Vac. Lots	52	1,426,715	1,362,728	100.8	95.5	95.1	1.1	0.42
Residential	85	3,436,380	2,970,426	101.4	86.4	91.8	1.2	0.31
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	85	3,436,380	2,970,426	101.4	86.4	91.8	1.2	0.31
Mobile Homes	15	163,100	90,792	57.8	55.7	45.5	1.0	0.39
Total County	178	7,765,214	6,149,498	92.8	79.2	85.6	1.2	0.38

Pierce County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	21	1,760,802	1,257,858	76.2	71.4	69.4	1.1	0.24
Commercial	28	1,354,102	1,316,050	98.1	97.2	99.3	1.0	0.13
Vacant Lots	2	17,500	4,095	25.4	23.4	25.4	0.0	0.00
Total Comm. & Vac. Lots	30	1,371,602	1,320,145	93.2	96.2	98.4	1.0	0.17
Residential	40	1,998,650	1,723,201	106.3	86.2	92.9	1.2	0.37
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	40	1,998,650	1,723,201	106.3	86.2	92.9	1.2	0.37
Mobile Homes	1	6,000	4,803	80.1	80.1	80.1	0.0	0.00
Total County	92	5,137,054	4,306,007	94.9	83.8	91.2	1.1	0.29

Ramsey County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	18	1,278,568	880,244	73.3	68.8	72.0	1.1	0.22
Commercial	12	186,850	187,550	100.3	100.4	100.0	1.0	0.04
Vacant Lots	10	129,372	80,050	64.9	61.9	59.0	1.1	0.20
Total Comm. & Vac. Lots	22	316,222	267,600	84.2	84.6	95.8	1.0	0.19
Residential	32	1,529,200	1,420,346	106.3	92.9	94.6	1.1	0.28
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	32	1,529,200	1,420,346	106.3	92.9	94.6	1.1	0.28
Mobile Homes	43	774,223	789,637	125.8	102.0	96.9	1.2	0.42
Total County	115	3,898,213	3,357,827	104.2	86.1	94.4	1.2	0.32

Table 1 Continued
1998 Real Estate Assessment / Sales Ratio Study

City of Devils Lake	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	32	6,621,463	6,886,100	102.1	104.0	101.3	1.0	0.21
Vacant Lots	8	107,517	51,600	47.0	48.0	25.3	1.0	1.35
Total Comm. & Vac. Lots	40	6,728,980	6,937,700	91.1	103.1	91.5	0.9	0.32
Residential	105	5,175,850	4,791,200	97.1	92.6	92.2	1.1	0.16
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	105	5,175,850	4,791,200	97.1	92.6	92.2	1.1	0.16
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	145	11,904,830	11,728,900	95.4	98.5	92.2	1.0	0.21

Ransom County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	13	1,024,720	793,600	98.4	77.4	85.2	1.3	0.29
Commercial	28	1,311,292	1,276,840	106.4	97.4	100.8	1.1	0.21
Vacant Lots	10	29,100	25,650	101.0	88.1	81.1	1.2	0.63
Total Comm. & Vac. Lots	38	1,340,392	1,302,490	105.0	97.2	99.1	1.1	0.31
Residential	56	2,156,795	1,738,300	100.0	80.6	92.0	1.2	0.35
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	56	2,156,795	1,738,300	100.0	80.6	92.0	1.2	0.35
Mobile Homes	8	225,434	177,257	84.3	78.6	80.0	1.1	0.18
Total County	115	4,747,341	4,011,647	100.4	84.5	91.7	1.2	0.33

Renville County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	8	614,500	311,000	51.1	50.6	52.0	1.0	0.07
Commercial	20	875,475	832,027	100.8	95.0	97.8	1.1	0.12
Vacant Lots	1	6,000	2,240	37.3	37.3	37.3	0.0	0.00
Total Comm. & Vac. Lots	21	881,475	834,267	97.7	94.6	94.6	1.0	0.15
Residential	36	872,232	765,025	145.5	87.7	95.8	1.7	0.78
Lakeshore	1	14,500	4,576	31.6	31.6	31.6	0.0	0.00
Total Res. & Lakeshore	37	886,732	769,601	142.4	86.8	94.7	1.6	0.79
Mobile Homes	4	92,567	87,105	98.0	94.1	94.6	0.0	0.00
Total County	70	2,475,274	2,001,973	116.0	80.9	92.5	1.4	0.53

Table 1 Continued
1998 Real Estate Assessment / Sales Ratio Study

	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	40	5,041,048	2,536,800	50.9	50.3	49.4	1.0	0.18
Commercial	30	1,786,456	1,637,015	86.8	91.6	97.3	1.0	0.19
Vacant Lots	8	29,650	20,300	191.7	68.5	57.9	2.8	2.68
Total Comm. & Vac. Lots	38	1,816,106	1,657,315	108.9	91.3	84.8	1.2	0.58
Residential	74	3,219,796	2,826,500	101.1	87.8	95.7	1.2	0.26
Lakeshore	2	33,500	28,000	84.0	83.6	84.0	0.0	0.00
Total Res. & Lakeshore	76	3,253,296	2,854,500	100.7	87.7	94.9	1.2	0.25
Mobile Homes	39	795,448	700,841	102.4	88.1	86.3	1.2	0.39
Total County	193	10,905,898	7,749,456	92.3	71.1	83.3	1.3	0.41

	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	30	5,347,335	5,071,170	106.5	94.8	100.0	1.1	0.26
Vacant Lots	4	216,662	45,600	39.2	21.0	40.2	0.0	0.00
Total Comm. & Vac. Lots	34	5,563,997	5,116,770	98.6	92.0	97.7	1.1	0.31
Residential	84	5,626,697	5,136,900	96.5	91.3	90.5	1.1	0.16
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	84	5,626,697	5,136,900	96.5	91.3	90.5	1.1	0.16
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	118	11,190,694	10,253,670	97.1	91.6	91.3	1.1	0.21

	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	11	986,250	725,546	82.4	73.6	85.1	1.1	0.17
Commercial	31	1,789,707	1,719,883	113.8	96.1	99.7	1.2	0.28
Vacant Lots	4	17,850	11,948	74.4	66.9	82.8	0.0	0.00
Total Comm. & Vac. Lots	35	1,807,557	1,731,831	109.3	95.8	98.9	1.1	0.28
Residential	31	1,235,500	1,131,973	97.1	91.6	95.6	1.1	0.17
Lakeshore	6	38,600	22,688	65.9	58.8	60.4	0.0	0.00
Total Res. & Lakeshore	37	1,274,100	1,154,661	92.1	90.6	93.1	1.0	0.21
Mobile Homes	6	214,446	172,494	77.3	80.4	78.8	0.0	0.00
Total County	89	4,282,353	3,784,532	96.6	88.4	92.8	1.1	0.24

Table 1 Continued
1998 Real Estate Assessment / Sales Ratio Study

Sargent County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	31	3,156,233	2,146,246	69.0	68.0	69.8	1.0	0.15
Commercial	30	968,189	911,576	100.0	94.2	100.5	1.1	0.21
Vacant Lots	9	17,050	9,966	82.1	58.5	83.3	1.4	0.35
Total Comm. & Vac. Lots	39	985,239	921,542	95.9	93.5	98.4	1.0	0.24
Residential	61	1,713,254	1,452,852	105.1	84.8	92.8	1.2	0.36
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	61	1,713,254	1,452,852	105.1	84.8	92.8	1.2	0.36
Mobile Homes	13	208,875	182,989	96.9	87.6	87.5	1.1	0.29
Total County	144	6,063,601	4,703,629	94.1	77.6	85.4	1.2	0.32

Sheridan County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	11	569,030	421,150	77.0	74.0	69.6	1.0	0.23
Commercial	11	240,524	240,678	104.3	100.1	100.0	1.0	0.07
Vacant Lots	1	500	566	113.2	113.2	113.2	0.0	0.00
Total Comm. & Vac. Lots	12	241,024	241,244	105.1	100.1	100.2	1.1	0.07
Residential	39	401,921	384,937	106.8	95.8	98.3	1.1	0.25
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	39	401,921	384,937	106.8	95.8	98.3	1.1	0.25
Mobile Homes	2	31,500	32,144	112.4	102.0	112.4	0.0	0.00
Total County	64	1,243,475	1,079,475	101.5	86.8	99.1	1.2	0.22

Sioux County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	3	117,940	109,777	232.3	93.1	85.4	0.0	0.00
Commercial	6	166,427	167,500	101.1	100.6	100.8	0.0	0.00
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	6	166,427	167,500	101.1	100.6	100.8	0.0	0.00
Residential	30	429,920	425,009	108.1	98.9	100.0	1.1	0.21
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	30	429,920	425,009	108.1	98.9	100.0	1.1	0.21
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	39	714,287	702,286	116.6	98.3	100.0	1.2	0.28

Table 1 Continued
1998 Real Estate Assessment / Sales Ratio Study

Slope County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	3	187,200	117,800	76.3	62.9	85.7	0.0	0.00
Commercial	4	82,287	74,787	89.3	90.9	100.0	0.0	0.00
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	4	82,287	74,787	89.3	90.9	100.0	0.0	0.00
Residential	16	124,118	96,651	82.3	77.9	91.6	1.1	0.20
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	16	124,118	96,651	82.3	77.9	91.6	1.1	0.20
Mobile Homes	4	61,564	60,200	96.1	97.8	100.0	0.0	0.00
Total County	27	455,169	349,438	84.7	76.8	95.0	1.1	0.16

Stark County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	26	2,102,137	1,122,629	53.5	53.4	52.1	1.0	0.21
Commercial	30	1,683,350	1,699,647	103.2	101.0	100.0	1.0	0.10
Vacant Lots	13	49,900	42,156	104.1	84.5	78.0	1.2	0.51
Total Comm. & Vac. Lots	43	1,733,250	1,741,803	103.5	100.5	100.0	1.0	0.19
Residential	36	1,501,748	1,278,301	95.0	85.1	86.4	1.1	0.21
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	36	1,501,748	1,278,301	95.0	85.1	86.4	1.1	0.21
Mobile Homes	9	87,000	83,630	109.4	96.1	116.6	1.1	0.18
Total County	114	5,424,135	4,226,363	89.9	77.9	87.0	1.2	0.29

City of Dickinson	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	35	3,049,604	3,004,100	103.1	98.5	96.5	1.1	0.15
Vacant Lots	6	69,500	67,300	102.4	96.8	99.3	0.0	0.00
Total Comm. & Vac. Lots	41	3,119,104	3,071,400	103.0	98.5	98.6	1.1	0.14
Residential	158	10,699,592	9,489,400	89.9	88.7	87.2	1.0	0.11
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	158	10,699,592	9,489,400	89.9	88.7	87.2	1.0	0.11
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	199	13,818,696	12,560,800	92.6	90.9	89.0	1.0	0.12

Table 1 Continued
1998 Real Estate Assessment / Sales Ratio Study

Steele County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	6	625,525	495,240	83.4	79.2	81.8	0.0	0.00
Commercial	13	235,651	235,083	101.4	99.8	97.5	1.0	0.06
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	13	235,651	235,083	101.4	99.8	97.5	1.0	0.06
Residential	30	451,300	362,097	105.5	80.2	93.5	1.3	0.39
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	30	451,300	362,097	105.5	80.2	93.5	1.3	0.39
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	49	1,312,476	1,092,420	101.7	83.2	95.9	1.2	0.27

Stutsman County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	38	3,222,484	2,346,100	83.0	72.8	74.4	1.1	0.25
Commercial	30	1,845,170	2,058,700	105.7	111.6	100.0	1.0	0.17
Vacant Lots	13	49,575	35,280	118.2	71.2	100.0	1.7	0.66
Total Comm. & Vac. Lots	43	1,894,745	2,093,980	109.5	110.5	100.0	1.0	0.32
Residential	44	1,167,921	1,086,800	104.6	93.1	97.7	1.1	0.21
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	44	1,167,921	1,086,800	104.6	93.1	97.7	1.1	0.21
Mobile Homes	37	943,109	899,451	99.5	95.4	94.3	1.0	0.14
Total County	162	7,228,259	6,426,331	99.7	88.9	93.6	1.1	0.25

City of Jamestown	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	30	11,046,700	10,602,800	92.2	96.0	100.0	1.0	0.15
Vacant Lots	9	159,250	109,400	61.0	68.7	50.6	0.9	0.39
Total Comm. & Vac. Lots	39	11,205,950	10,712,200	85.0	95.6	91.7	0.9	0.23
Residential	186	10,000,999	8,909,100	97.5	89.1	90.6	1.1	0.23
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	186	10,000,999	8,909,100	97.5	89.1	90.6	1.1	0.23
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	225	21,206,949	19,621,300	95.3	92.5	90.6	1.0	0.23

Table 1 Continued
1998 Real Estate Assessment / Sales Ratio Study

Towner County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	26	2,076,280	1,755,699	101.6	84.6	92.9	1.2	0.40
Commercial	26	1,120,100	1,057,468	102.8	94.4	99.9	1.1	0.15
Vacant Lots	1	8,000	8,550	106.9	106.9	106.9	0.0	0.00
Total Comm. & Vac. Lots	27	1,128,100	1,066,018	102.9	94.5	100.3	1.1	0.14
Residential	42	1,310,595	1,198,050	100.5	91.4	97.6	1.1	0.23
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	42	1,310,595	1,198,050	100.5	91.4	97.6	1.1	0.23
Mobile Homes	2	41,500	38,424	92.6	92.6	92.6	0.0	0.00
Total County	97	4,556,475	4,058,191	101.3	89.1	99.1	1.1	0.24

Traill County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	13	1,785,830	864,156	51.2	48.4	47.3	1.1	0.16
Commercial	42	2,075,696	1,982,838	102.3	95.5	96.6	1.1	0.35
Vacant Lots	11	48,000	49,104	111.1	102.3	90.5	1.1	0.53
Total Comm. & Vac. Lots	53	2,123,696	2,031,942	104.1	95.7	95.6	1.1	0.38
Residential	91	3,827,143	3,244,137	104.1	84.8	91.2	1.2	0.38
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	91	3,827,143	3,244,137	104.1	84.8	91.2	1.2	0.38
Mobile Homes	7	90,400	97,794	127.6	108.2	104.6	0.0	0.00
Total County	164	7,827,069	6,238,029	100.9	79.7	90.4	1.3	0.40

Walsh County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	20	1,371,757	1,132,300	108.5	82.5	75.9	1.3	0.54
Commercial	30	1,647,586	1,991,776	127.2	120.9	100.0	1.1	0.36
Vacant Lots	2	4,700	3,100	60.7	66.0	60.7	0.0	0.00
Total Comm. & Vac. Lots	32	1,652,286	1,994,876	123.0	120.7	100.0	1.0	0.36
Residential	61	1,765,407	1,568,986	117.1	88.9	93.0	1.3	0.49
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	61	1,765,407	1,568,986	117.1	88.9	93.0	1.3	0.49
Mobile Homes	9	174,845	144,503	88.1	82.6	90.7	1.1	0.14
Total County	122	4,964,295	4,840,665	115.1	97.5	96.0	1.2	0.43

Table 1 Continued
1998 Real Estate Assessment / Sales Ratio Study

City of Grafton	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	31	2,917,100	2,955,300	102.8	101.3	100.0	1.0	0.08
Vacant Lots	2	12,300	14,600	135.9	118.7	135.9	0.0	0.00
Total Comm. & Vac. Lots	33	2,929,400	2,969,900	104.8	101.4	100.0	1.0	0.10
Residential	44	1,871,135	1,718,900	119.2	91.9	94.4	1.3	0.43
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	44	1,871,135	1,718,900	119.2	91.9	94.4	1.3	0.43
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	77	4,800,535	4,688,800	113.1	97.7	99.7	1.2	0.28

Ward County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	38	3,850,675	1,959,100	59.0	50.9	57.3	1.2	0.25
Commercial	43	2,658,580	2,532,700	110.6	95.3	99.6	1.2	0.27
Vacant Lots	55	655,000	489,600	83.4	74.7	70.2	1.1	0.58
Total Comm. & Vac. Lots	98	3,313,580	3,022,300	95.3	91.2	93.9	1.1	0.40
Residential	158	9,242,606	8,269,600	108.4	89.5	91.3	1.2	0.37
Lakeshore	9	111,750	76,100	72.5	68.1	75.0	1.1	0.29
Total Res. & Lakeshore	167	9,354,356	8,345,700	106.5	89.2	90.7	1.2	0.37
Mobile Homes	258	5,604,611	5,493,496	122.8	98.0	99.1	1.3	0.41
Total County	561	22,123,222	18,820,596	108.8	85.1	96.3	1.3	0.40

City of Minot	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	30	5,050,264	4,832,600	97.4	95.7	98.7	1.0	0.13
Vacant Lots	59	1,161,757	760,800	74.2	65.5	72.2	1.1	0.34
Total Comm. & Vac. Lots	89	6,212,021	5,593,400	82.0	90.0	82.8	0.9	0.28
Residential	452	34,504,878	32,619,200	95.1	94.5	95.3	1.0	0.09
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	452	34,504,878	32,619,200	95.1	94.5	95.3	1.0	0.09
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	541	40,716,899	38,212,600	93.0	93.8	94.4	1.0	0.12

Table 1 Continued
1998 Real Estate Assessment / Sales Ratio Study

Wells County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	18	1,490,200	946,660	69.3	63.5	61.0	1.1	0.23
Commercial	30	1,265,417	1,294,480	125.2	102.3	102.6	1.2	0.46
Vacant Lots	5	14,510	14,024	553.5	96.7	366.5	0.0	0.00
Total Comm. & Vac. Lots	35	1,279,927	1,308,504	186.4	102.2	103.2	1.8	1.05
Residential	54	1,763,100	1,664,200	123.6	94.4	102.7	1.3	0.41
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	54	1,763,100	1,664,200	123.6	94.4	102.7	1.3	0.41
Mobile Homes	5	66,500	36,580	53.6	55.0	46.2	0.0	0.00
Total County	112	4,599,727	3,955,944	131.4	86.0	96.9	1.5	0.63

Williams County	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	30	2,678,074	1,717,192	64.0	64.1	63.7	1.0	0.22
Commercial	31	1,584,770	1,460,646	96.5	92.2	97.6	1.1	0.14
Vacant Lots	12	75,200	53,576	91.3	71.2	71.6	1.3	0.55
Total Comm. & Vac. Lots	43	1,659,970	1,514,222	95.1	91.2	90.9	1.0	0.25
Residential	53	2,308,802	1,872,984	95.8	81.1	85.6	1.2	0.31
Lakeshore	9	406,000	329,614	91.3	81.2	87.5	1.1	0.25
Total Res. & Lakeshore	62	2,714,802	2,202,598	95.2	81.1	86.0	1.2	0.30
Mobile Homes	31	331,290	231,720	95.5	69.9	72.8	1.4	0.67
Total County	166	7,384,136	5,665,732	89.6	76.7	83.1	1.2	0.35

City of Williston	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	41	3,247,721	3,207,600	100.9	98.8	97.4	1.0	0.11
Vacant Lots	3	76,500	54,700	69.3	71.5	74.3	0.0	0.00
Total Comm. & Vac. Lots	44	3,324,221	3,262,300	98.8	98.1	96.9	1.0	0.13
Residential	192	10,489,429	9,846,400	93.8	93.9	94.0	1.0	0.12
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	192	10,489,429	9,846,400	93.8	93.9	94.0	1.0	0.12
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	236	13,813,650	13,108,700	94.7	94.9	94.8	1.0	0.12

Table 1 Continued
1998 Real Estate Assessment / Sales Ratio Study

State	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	1,024	89,505,401	59,032,847	74.2	66.0	67.8	1.1	0.31
Commercial	1,768	152,916,975	150,863,820	104.5	98.7	100.0	1.1	0.19
Vacant Lots	621	8,021,298	5,550,476	95.9	69.2	75.5	1.4	0.65
Total Comm. & Vac. Lots	2,389	160,938,273	156,414,296	102.2	97.2	99.4	1.1	0.28
Residential	6,255	394,305,188	364,339,578	99.3	92.4	94.1	1.1	0.19
Lakeshore	100	2,791,350	1,538,411	64.1	55.1	53.1	1.2	0.52
Total Res. & Lakeshore	6,355	397,096,538	365,877,989	98.7	92.1	94.0	1.1	0.19
Mobile Homes	1,191	24,651,812	22,348,378	108.3	90.7	92.7	1.2	0.40
Total State	10,959	672,192,024	603,673,510	98.2	89.8	93.5	1.1	0.25

TABLE 2
FREQUENCY DISTRIBUTION TABLE SHOWING THE NUMBER OF SAMPLES WITHIN A GIVEN PERCENTAGE GROUPING

County - City		Under 45	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	Over 140	Total Sales
		45	49	54	59	64	69	74	79	84	89	94	99	104	109	114	119	124	129	134	139	140	
Adams-	Township	0	2	1	2	2	1	1	4	1	1	2	0	0	0	0	0	0	0	0	0	0	17
	Urban	0	0	1	0	0	0	0	1	1	7	2	10	36	6	2	2	0	0	0	0	2	70
Barnes-	Township	3	0	6	5	5	3	3	6	5	1	3	0	3	1	1	1	0	0	0	0	0	46
	Urban	3	0	1	1	0	2	2	3	2	2	3	8	16	2	2	0	3	2	2	2	16	72
Valley City-	Urban	1	0	0	0	0	1	0	3	6	12	18	27	29	10	2	2	4	0	1	2	1	119
Benson-	Township	2	2	1	1	8	0	4	6	1	4	1	3	1	1	0	0	1	0	0	0	2	38
	Urban	0	0	2	1	1	1	0	5	4	2	6	4	28	4	1	0	2	0	0	2	11	74
Billings-	Township	1	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
	Urban	0	0	0	0	0	0	0	0	0	3	0	5	14	1	1	0	0	0	0	0	0	24
Bottineau-	Township	33	5	5	8	6	2	6	4	2	5	2	3	2	0	0	2	1	0	0	0	5	91
	Urban	0	1	1	3	0	2	2	3	5	9	4	6	9	1	1	3	3	3	2	2	16	76
Bowman-	Township	1	0	0	0	0	1	1	0	1	0	1	0	0	0	1	0	0	0	0	0	0	6
	Urban	0	0	1	0	0	4	1	10	6	5	7	3	8	3	3	3	1	0	2	0	1	58
Burke-	Township	0	1	2	3	1	3	1	0	1	0	1	1	0	0	0	0	0	0	0	0	0	14
	Urban	0	1	0	0	0	0	1	3	0	4	6	19	17	9	4	1	1	0	0	0	0	68
Burleigh-	Township	0	0	0	1	0	2	3	2	10	20	15	10	7	5	0	3	1	2	0	0	4	85
	Urban	0	0	0	0	2	5	7	6	23	17	24	18	21	14	9	2	2	2	1	2	6	161
Bismarck-	Urban	0	0	0	0	0	0	2	10	38	95	203	173	100	24	12	3	1	0	0	0	0	661
Cass-	Township	17	11	12	7	6	6	4	7	9	12	8	7	8	7	6	3	1	2	0	0	8	141
	Urban	17	3	11	8	19	16	20	26	24	25	23	24	26	14	9	4	1	3	2	3	34	312
Fargo-	Urban	0	0	1	2	5	8	30	61	118	189	246	203	123	80	30	15	10	8	2	2	17	1,150

TABLE 2 Continued
FREQUENCY DISTRIBUTION TABLE SHOWING THE NUMBER OF SAMPLES WITHIN A GIVEN PERCENTAGE GROUPING

County - City		Under 45	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	Over 140	Total Sales
		45	49	54	59	64	69	74	79	84	89	94	99	104	109	114	119	124	129	134	139	140	
West Fargo-	Urban	6	0	1	1	3	0	3	3	21	43	45	40	48	18	12	5	9	3	2	1	19	283
Cavalier-	Township	5	4	5	5	5	3	0	2	1	0	1	0	0	2	1	0	0	0	0	0	0	34
	Urban	0	0	1	0	3	3	2	3	6	6	9	13	7	4	7	6	3	3	3	2	9	90
Dickey-	Township	2	1	0	3	3	2	6	4	7	3	1	1	3	0	1	1	0	0	1	1	1	41
	Urban	4	2	1	2	1	4	8	8	3	4	6	8	10	7	3	2	6	2	2	1	10	94
Divide-	Township	0	2	0	5	0	3	2	1	1	0	0	1	0	0	0	0	0	0	0	0	0	15
	Urban	2	0	2	2	0	5	4	1	3	1	1	4	4	2	1	2	0	2	1	1	8	46
Dunn-	Township	7	3	0	1	1	4	1	1	0	2	3	1	1	1	0	0	0	0	0	0	1	27
	Urban	0	0	0	0	1	1	0	1	3	3	4	10	11	5	1	3	0	3	1	0	2	49
Eddy-	Township	0	0	0	0	0	3	3	0	4	2	2	0	1	0	0	0	0	0	0	0	1	16
	Urban	1	0	0	1	0	2	4	2	4	5	2	5	26	2	2	0	1	1	1	0	2	61
Emmons-	Township	3	3	2	3	6	2	4	4	0	2	3	2	0	0	1	0	0	1	0	0	1	37
	Urban	1	0	0	1	2	2	2	1	1	10	10	18	18	2	4	2	4	2	0	1	6	87
Foster-	Township	1	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	4
	Urban	0	1	0	2	0	1	1	3	6	6	6	2	31	5	2	1	3	0	2	1	1	74
Golden Valley-	Township	0	0	0	0	3	2	0	0	0	0	1	0	0	1	0	0	0	0	0	0	0	7
	Urban	0	0	0	0	0	1	0	0	4	3	3	3	17	3	2	1	0	2	2	0	3	44
Grand Forks-	Township	16	3	5	3	9	8	6	9	9	9	9	11	9	4	2	2	1	4	1	0	9	129
	Urban	19	8	8	16	16	9	13	36	24	25	36	35	24	11	2	3	3	6	1	3	26	324
Grand Forks-	Urban	0	1	0	0	0	0	7	7	8	10	26	34	19	12	6	2	3	0	0	1	0	136
Grant-	Township	1	0	1	0	3	2	0	0	2	1	0	0	1	0	0	0	1	0	0	0	1	13
	Urban	0	0	0	0	0	0	0	2	4	3	5	9	11	4	4	1	0	0	0	0	2	45

TABLE 2 Continued
FREQUENCY DISTRIBUTION TABLE SHOWING THE NUMBER OF SAMPLES WITHIN A GIVEN PERCENTAGE GROUPING

County - City		Under 45	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	Over 140	Total Sales
		45	49	54	59	64	69	74	79	84	89	94	99	104	109	114	119	124	129	134	139	140	
Griggs-	Township	0	0	0	0	0	0	1	3	2	1	2	0	0	0	0	1	1	0	0	0	0	11
	Urban	1	0	0	0	0	1	0	0	2	7	4	22	10	8	4	1	1	0	0	1	0	62
Hettinger-	Township	2	2	3	2	0	2	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	12
	Urban	0	0	0	0	1	0	1	2	4	3	6	6	13	4	3	1	3	0	1	0	2	50
Kidder-	Township	1	0	1	2	1	2	4	3	1	1	0	1	0	3	2	0	1	0	0	0	2	25
	Urban	0	0	1	3	0	1	4	1	2	5	5	6	3	2	2	2	2	1	1	0	5	46
LaMoure-	Township	2	0	2	0	3	2	6	2	2	1	2	1	1	0	0	0	0	0	0	0	0	24
	Urban	0	1	1	2	4	0	5	3	8	6	5	7	7	9	4	7	2	1	1	1	2	76
Logan-	Township	2	1	3	1	1	1	3	1	5	0	4	1	1	0	0	0	0	0	0	0	0	24
	Urban	1	0	1	0	0	1	3	1	2	3	5	10	15	4	4	1	1	4	1	0	4	61
McHenry-	Township	0	0	3	1	1	3	4	2	3	0	1	5	0	0	0	1	1	1	0	2	3	31
	Urban	3	7	2	4	3	4	2	7	1	2	7	8	17	4	1	2	0	2	1	1	14	92
McIntosh-	Township	1	1	1	4	2	3	7	3	2	1	3	0	1	0	0	1	1	0	1	0	0	32
	Urban	0	0	0	0	3	0	5	6	6	7	6	11	6	2	6	4	2	1	2	1	7	75
McKenzie-	Township	5	2	4	1	1	4	1	4	1	1	2	2	0	2	0	0	1	0	1	0	1	33
	Urban	0	0	0	0	0	2	0	2	3	5	8	14	19	6	5	1	3	6	4	0	1	79
McLean-	Township	17	6	6	3	8	3	6	3	4	7	2	0	3	1	1	1	0	0	0	2	3	76
	Urban	4	4	3	5	4	3	12	11	13	23	13	8	7	5	4	7	3	3	5	2	23	162
Mercer-	Township	1	1	5	1	1	2	0	1	6	7	2	2	4	1	0	1	1	1	0	0	0	37
	Urban	2	0	1	0	3	0	2	4	7	6	14	24	12	8	2	5	1	4	0	3	14	112
Morton-	Township	11	6	3	5	5	6	9	3	2	7	6	4	4	4	1	0	0	0	0	0	1	77
	Urban	7	5	13	4	1	9	12	5	6	4	6	9	19	4	3	3	2	2	3	0	19	136

TABLE 2 Continued
FREQUENCY DISTRIBUTION TABLE SHOWING THE NUMBER OF SAMPLES WITHIN A GIVEN PERCENTAGE GROUPING

County - City		Under 45	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	Over 140	Total Sales
		45	49	54	59	64	69	74	79	84	89	94	99	104	109	114	119	124	129	134	139	140	
Mandan-	Urban	3	2	2	7	2	6	8	12	24	25	47	41	21	9	5	4	1	2	0	0	2	223
Mountrail-	Township	10	2	6	0	4	0	0	2	2	2	0	0	0	0	0	0	0	0	0	0	1	29
	Urban	1	1	0	0	1	0	1	2	4	2	1	3	39	2	2	0	3	1	1	0	4	68
Nelson-	Township	1	0	0	0	1	1	1	1	3	3	2	3	2	0	0	0	2	1	0	3	25	
	Urban	7	3	1	3	4	4	1	3	1	4	3	1	6	1	1	1	1	1	3	2	23	74
Oliver-	Township	1	3	1	1	1	0	1	2	0	0	0	1	0	0	0	0	1	0	0	2	14	
	Urban	0	0	0	1	2	1	1	0	0	4	0	3	0	3	1	2	3	2	0	1	13	37
Pembina-	Township	9	2	4	7	1	1	3	5	1	2	1	1	2	1	0	0	0	0	1	1	1	43
	Urban	12	4	3	3	7	2	4	7	11	10	12	8	9	9	2	2	4	1	4	1	20	135
Pierce-	Township	1	1	1	4	1	5	1	1	4	0	1	0	1	2	1	0	0	0	0	0	1	25
	Urban	2	1	1	0	3	4	5	2	6	2	6	7	14	2	3	2	0	2	1	0	4	67
Ramsey-	Township	2	0	4	6	0	3	3	5	4	6	6	9	5	2	0	1	0	0	0	1	1	58
	Urban	0	0	1	1	2	1	3	2	2	4	4	8	11	2	2	0	2	0	0	1	11	57
Devils Lake-	Urban	5	1	0	2	0	4	11	9	10	24	14	14	13	8	5	5	3	3	1	3	10	145
Ransom-	Township	0	0	1	1	1	1	5	1	1	4	4	0	2	0	0	0	1	0	0	0	1	23
	Urban	5	2	3	3	4	4	4	3	2	8	9	9	8	2	3	3	4	3	3	1	9	92
Renville-	Township	1	3	4	0	1	0	0	0	1	0	0	1	0	0	0	0	0	0	0	0	0	11
	Urban	1	0	2	2	2	3	2	5	1	3	9	2	6	2	3	4	2	1	0	0	9	59
Richland-	Township	14	8	6	5	4	3	4	5	1	2	4	3	3	2	1	0	0	0	1	0	1	67
	Urban	8	1	3	5	6	4	10	5	11	8	3	12	18	8	4	2	1	3	2	0	12	126
Wahpeton-	Urban	2	0	3	1	1	3	3	8	19	16	15	10	7	3	7	1	2	3	4	2	8	118

TABLE 2 Continued
FREQUENCY DISTRIBUTION TABLE SHOWING THE NUMBER OF SAMPLES WITHIN A GIVEN PERCENTAGE GROUPING

County - City		Under 45	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	Over 140	Total Sales
		45	49	54	59	64	69	74	79	84	89	94	99	104	109	114	119	124	129	134	139	140	
Rolette-	Township	2	0	1	3	2	2	0	2	3	2	2	2	1	0	1	1	0	0	0	0	0	24
	Urban	1	0	0	1	1	3	2	5	2	6	9	5	7	7	1	3	3	2	2	0	5	65
Sargent-	Township	2	3	1	6	4	4	5	3	1	6	2	1	1	1	1	1	0	0	0	0	0	42
	Urban	3	1	3	2	5	5	5	7	9	6	6	11	7	3	4	2	4	3	1	1	14	102
Sheridan-	Township	0	0	2	0	2	2	2	0	0	0	0	1	0	2	1	0	0	0	0	0	0	12
	Urban	0	0	2	0	0	1	2	2	2	4	3	9	9	1	2	3	3	2	1	1	5	52
Sioux-	Township	0	0	0	0	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	1	3
	Urban	1	0	0	0	0	0	0	2	0	3	1	8	15	1	0	1	0	1	0	1	0	36
Slope-	Township	0	1	0	0	0	0	0	0	1	1	0	1	2	0	0	0	0	0	0	0	0	6
	Urban	1	1	0	2	2	0	1	0	1	1	1	4	5	0	2	0	0	0	0	0	0	21
Stark-	Township	9	3	6	3	2	2	5	5	3	5	2	2	1	0	1	1	0	1	0	0	2	53
	Urban	0	1	1	0	1	0	4	2	6	3	3	3	20	1	0	1	2	2	3	0	8	61
Dickinson-	Urban	0	0	0	0	0	1	12	16	45	28	31	20	21	9	3	1	2	3	2	1	4	199
Steele-	Township	0	0	0	0	0	0	2	0	3	1	0	0	0	1	0	0	0	0	0	0	0	7
	Urban	0	0	2	3	0	5	1	0	1	1	4	6	4	2	0	2	2	2	2	0	5	42
Stutsman-	Township	3	0	2	5	3	9	7	3	5	5	11	3	1	3	1	3	2	1	1	0	3	71
	Urban	1	0	1	0	1	1	2	5	5	7	9	11	17	5	4	2	4	1	1	0	14	91
Jamestown-	Urban	4	3	3	6	9	10	11	20	18	25	26	25	29	7	7	1	2	0	1	0	18	225
Towner-	Township	1	1	0	4	1	2	2	1	0	1	0	1	2	1	1	0	1	1	1	5	26	
	Urban	0	0	2	0	2	4	4	2	4	3	6	10	8	6	5	1	5	1	2	1	5	71
Traill-	Township	4	7	3	1	2	0	0	0	3	0	4	1	0	0	0	0	0	1	0	0	0	26
	Urban	8	1	3	8	3	10	2	5	11	9	8	6	6	8	7	6	5	2	3	3	24	138

TABLE 2 Continued
FREQUENCY DISTRIBUTION TABLE SHOWING THE NUMBER OF SAMPLES WITHIN A GIVEN PERCENTAGE GROUPING

County - City		Under 45	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	Over 140	Total Sales
		45	49	54	59	64	69	74	79	84	89	94	99	104	109	114	119	124	129	134	139	140	
Walsh-	Township	0	1	1	2	7	4	2	4	1	4	1	1	1	0	2	2	1	0	0	0	5	39
	Urban	0	0	3	2	5	3	2	4	3	2	9	5	14	1	2	2	2	1	1	2	20	83
Grafton-	Urban	0	0	0	0	2	2	4	4	5	7	3	12	16	4	2	3	2	2	1	0	8	77
Ward-	Township	26	10	11	8	18	9	8	12	8	19	15	23	14	8	10	6	2	3	2	1	18	231
	Urban	7	2	6	7	11	7	8	9	19	20	27	66	49	13	11	9	5	1	3	5	45	330
Minot-	Urban	10	6	4	5	6	9	12	30	37	68	94	100	79	35	16	7	9	5	2	3	4	541
Wells-	Township	1	1	6	4	1	2	1	1	1	2	0	0	1	1	0	0	0	0	0	0	0	22
	Urban	2	2	2	3	1	3	1	4	3	6	8	6	7	5	4	3	3	4	0	3	20	90
Williams-	Township	8	3	11	10	2	8	14	7	5	8	5	4	6	0	2	1	1	0	0	0	2	97
	Urban	5	0	1	2	2	2	1	2	4	10	7	5	7	1	4	2	3	2	0	0	10	70
Williston-	Urban	0	0	1	1	5	6	8	11	23	26	37	36	32	22	13	3	5	1	0	0	5	235
Total State-	Township	229	105	144	137	141	133	152	136	132	162	138	113	96	59	39	33	19	20	12	9	91	2,100
Total State-	Urban	161	66	106	128	162	196	290	428	657	905	1,189	1,272	1,285	481	285	175	167	123	90	67	626	8,859
Grand Total-		390	171	250	265	303	329	442	564	789	1,067	1,327	1,385	1,381	540	324	208	186	143	102	76	717	10,959

Table 3
Characteristics of the Sample

	Residential				Commercial			
County	1997 Sales	Old Sales	Appraisals	Total	1997 Sales	Old Sales	Appraisals	Total
Adams	10	28	0	38	2	2	28	32
Barnes	31	0	0	31	2	3	25	30
City of Valley City	88	0	0	88	8	8	15	31
Benson	25	23	0	48	2	8	20	30
Billings	0	3	9	12	0	0	10	10
Bottineau	51	0	0	51	11	9	10	30
Bowman	42	0	0	42	4	13	0	17
Burke	19	21	0	40	0	3	19	22
Burleigh	78	0	0	78	1	6	9	16
City of Bismarck	606	0	0	606	25	30	0	55
Cass	188	0	0	188	9	19	2	30
City of Fargo	1,081	0	0	1,081	69	0	0	69
City of West Fargo	190	0	0	190	12	22	0	34
Cavalier	28	35	0	63	1	10	14	25
Dickey	63	0	0	63	5	16	9	30
Divide	16	16	0	32	1	5	8	14
Dunn	10	25	0	35	5	7	2	14
Eddy	34	0	0	34	0	3	21	24
Emmons	55	0	0	55	4	2	20	26
Foster	46	0	0	46	1	1	26	28
Golden Valley	13	18	0	31	2	0	10	12
Grand Forks	132	0	0	132	13	15	2	30
City of Grand Forks	104	0	0	104	7	25	0	32
Grant	6	14	14	34	1	5	5	11
Griggs	13	27	0	40	1	2	16	19
Hettinger	15	15	0	30	0	6	8	14
Kidder	11	19	0	30	4	3	7	14
LaMoure	16	28	0	44	1	5	23	29
Logan	23	20	0	43	3	12	0	15
McHenry	43	0	0	43	3	10	21	34
McIntosh	16	17	0	33	6	12	13	31
McKenzie	29	27	0	56	9	17	0	26
McLean	108	0	0	108	22	21	0	43

Table 3 Continued
Characteristics of the Sample

	Residential				Commercial			
County	1997 Sales	Old Sales	Appraisals	Total	1997 Sales	Old Sales	Appraisals	Total
Mercer	72	0	0	72	2	2	26	30
Morton	65	0	0	65	2	20	8	30
City of Mandan	162	0	0	162	12	24	0	36
Mountrail	18	16	0	34	0	4	26	30
Nelson	49	0	0	49	10	9	0	19
Oliver	6	28	0	34	1	3	0	4
Pembina	85	0	0	85	15	23	0	38
Pierce	40	0	0	40	4	11	13	28
Ramsey	32	0	0	32	0	6	6	12
City of Devils Lake	105	0	0	105	6	26	0	32
Ransom	56	0	0	56	7	14	7	28
Renville	18	18	0	36	1	8	11	20
Richland	74	0	0	74	9	16	5	30
City of Wahpeton	84	0	0	84	8	17	5	30
Rolette	31	0	0	31	1	4	26	31
Sargent	61	0	0	61	4	8	18	30
Sheridan	12	27	0	39	0	1	10	11
Sioux	1	14	15	30	0	0	6	6
Slope	4	8	4	16	0	1	3	4
Stark	36	0	0	36	2	9	19	30
City of Dickinson	158	0	0	158	5	30	0	35
Steele	20	10	0	30	0	0	13	13
Stutsman	44	0	0	44	6	6	18	30
City of Jamestown	186	0	0	186	21	9	0	30
Towner	18	24	0	42	1	8	17	26
Trail	91	0	0	91	8	34	0	42
Walsh	61	0	0	61	8	15	7	30
City of Grafton	44	0	0	44	2	16	13	31
Ward	158	0	0	158	10	33	0	43
City of Minot	452	0	0	452	30	0	0	30
Wells	54	0	0	54	6	14	10	30
Williams	53	0	0	53	9	22	0	31
City of Williston	192	0	0	192	16	25	0	41
County Total	2,280	481	42	2,803	219	486	577	1,282
City Total	3,452	0	0	3,452	221	232	33	486
State Total	5,732	481	42	6,255	440	718	610	1,768

Table 4
Median Ratios and Coefficients of Dispersion for Residential Property

County	Residential									
	Median Ratio					COD				
	1994	1995	1996	1997	1998	1994	1995	1996	1997	1998
Adams	95.8	94.1	97.7	102.3	99.5	0.19	0.18	0.14	0.14	0.12
Barnes	101.3	100.0	100.4	83.2	95.2	0.18	0.45	0.35	0.40	0.31
City of Valley City	99.6	100.7	98.5	97.1	95.6	0.07	0.07	0.09	0.13	0.09
Benson	100.0	102.8	95.8	99.8	95.1	0.23	0.29	0.21	0.20	0.32
Billings	100.1	100.0	100.0	100.0	100.0	0.17	0.13	0.05	0.03	0.02
Bottineau	89.4	97.8	91.4	94.1	97.7	0.56	0.91	0.49	0.37	0.48
Bowman	101.7	96.5	96.2	90.9	91.3	0.07	0.14	0.13	0.22	0.14
Burke	100.9	106.7	100.9	100.2	100.0	0.09	0.14	0.10	0.09	0.10
Burleigh	91.1	92.4	90.6	95.6	90.1	0.09	0.08	0.08	0.10	0.06
City of Bismarck	89.8	90.1	94.7	93.7	94.5	0.06	0.06	0.05	0.05	0.05
Cass	91.7	87.4	87.6	90.1	90.6	0.30	0.24	0.21	0.23	0.20
City of Fargo	91.7	94.0	93.3	91.8	93.3	0.09	0.09	0.09	0.10	0.09
City of West Fargo	90.6	91.1	93.1	94.9	94.8	0.08	0.10	0.09	0.08	0.09
Cavalier	95.2	96.3	89.8	95.1	101.3	0.41	0.36	0.38	0.17	0.32
Dickey	101.8	95.2	94.3	93.8	98.0	0.31	0.34	0.20	0.34	0.29
Divide	102.5	96.5	98.9	98.0	97.1	0.56	0.53	0.81	0.99	0.63
Dunn	100.0	101.6	100.7	101.4	99.8	0.14	0.16	0.11	0.12	0.21
Eddy	102.4	102.8	100.0	97.7	94.8	0.26	0.23	0.18	0.17	0.17
Emmons	97.3	97.8	87.4	98.4	96.7	0.25	0.27	0.35	0.39	0.24
Foster	97.3	97.7	93.3	91.6	92.7	0.18	0.21	0.17	0.17	0.18
Golden Valley	100.2	102.5	101.0	99.5	102.5	0.10	0.32	0.27	0.20	0.18
Grand Forks	88.5	80.9	85.5	89.5	84.3	0.32	0.38	0.25	0.32	0.28
City of Grand Forks	92.0	90.9	93.5	92.2	96.2	0.09	0.09	0.09	0.10	0.09
Grant	103.8	103.8	103.6	100.4	98.9	0.12	0.15	0.14	0.11	0.10
Griggs	98.1	98.5	98.2	97.0	98.2	0.20	0.18	0.08	0.10	0.08
Hettinger	105.9	110.0	100.5	100.1	97.5	0.21	0.29	0.13	0.17	0.20
Kidder	107.8	93.9	86.9	85.3	92.7	0.41	0.35	0.33	0.31	0.25
LaMoure	103.3	92.4	98.6	91.1	89.6	0.20	0.17	0.15	0.18	0.21
Logan	104.0	100.0	95.1	100.0	101.7	0.16	0.16	0.34	0.11	0.14
McHenry	99.6	96.7	97.7	98.4	84.2	0.48	0.75	0.50	0.81	0.46
McIntosh	98.4	99.2	102.8	98.2	95.2	0.18	0.17	0.15	0.18	0.22
McKenzie	100.0	100.3	100.0	101.4	99.8	0.38	0.18	0.13	0.13	0.10
McLean	99.4	96.3	85.8	95.8	87.3	0.60	0.51	0.40	0.41	0.35

Table 4 Continued
Median Ratios and Coefficients of Dispersion for Residential Property

County	Residential					Commercial				
	Median Ratio					COD				
	1994	1995	1996	1997	1998	1994	1995	1996	1997	1998
Mercer	105.5	98.3	97.7	97.8	98.3	0.22	0.18	0.23	0.16	0.24
Morton	100.0	96.2	96.6	96.3	93.6	0.52	0.66	0.74	0.53	0.29
City of Mandan	91.3	89.4	92.1	94.0	92.8	0.12	0.83	0.13	0.10	0.09
Mountrail	103.9	88.5	92.2	92.5	102.1	0.44	0.30	0.35	0.35	0.25
Nelson	97.9	102.7	101.3	101.9	101.9	0.38	0.38	0.34	0.64	0.82
Oliver	99.0	97.7	94.3	105.3	121.2	0.22	0.25	0.37	0.35	0.31
Pembina	94.8	95.2	97.5	88.6	91.8	0.56	0.37	0.37	0.40	0.31
Pierce	95.7	102.3	87.1	88.3	92.9	0.32	0.31	0.20	0.25	0.37
Ramsey	96.6	92.6	96.7	93.4	94.6	0.13	0.26	0.13	0.26	0.28
City of Devils Lake	96.9	95.2	90.9	90.3	92.2	0.16	0.15	0.15	0.18	0.16
Ransom	98.9	92.6	93.4	101.3	92.0	0.73	0.44	0.54	0.55	0.35
Renville	95.3	95.3	101.7	95.3	95.8	0.50	0.58	0.41	0.53	0.78
Richland	93.6	88.5	90.9	78.2	95.7	0.46	0.50	0.34	0.28	0.26
City of Wahpeton	89.5	101.2	88.0	92.5	90.5	0.23	0.20	0.16	0.15	0.16
Rolette	98.8	101.7	97.9	93.4	95.6	0.21	0.26	0.33	0.37	0.17
Sargent	94.0	102.8	88.1	99.2	92.8	0.49	0.74	0.49	0.32	0.36
Sheridan	99.1	97.6	100.4	100.2	98.3	0.33	0.38	0.31	0.31	0.25
Sioux	100.0	100.0	100.3	100.2	100.0	0.05	0.11	0.19	0.19	0.21
Slope	100.0	100.0	100.0	100.0	91.6	0.73	0.70	0.41	0.17	0.20
Stark	98.1	96.9	97.3	93.2	86.4	0.25	0.24	0.19	0.68	0.21
City of Dickinson	85.8	89.7	88.1	90.7	87.2	0.15	0.16	0.12	0.11	0.11
Steele	98.1	106.8	101.9	100.5	93.5	0.88	0.96	0.47	0.41	0.39
Stutsman	97.5	97.6	96.1	91.4	97.7	0.35	0.34	0.22	0.17	0.21
City of Jamestown	93.3	87.8	90.5	91.9	90.6	0.22	0.17	0.18	0.20	0.23
Towner	102.0	98.8	87.3	84.5	97.6	0.20	0.31	0.29	0.24	0.23
Traill	98.9	89.5	84.1	87.5	91.2	0.64	0.42	0.44	0.54	0.38
Walsh	99.6	97.4	94.6	100.0	93.0	0.13	0.27	0.29	0.35	0.49
City of Grafton	100.4	99.4	97.4	99.6	94.4	0.08	0.08	0.16	0.10	0.43
Ward	93.1	88.9	86.0	90.9	91.3	0.47	0.45	0.27	0.31	0.37
City of Minot	92.8	92.5	91.6	92.1	95.3	0.13	0.32	0.11	0.10	0.09
Wells	102.6	100.5	86.2	91.7	102.7	0.38	0.73	0.53	0.29	0.41
Williams	92.9	94.2	91.9	89.9	85.6	0.28	0.32	0.24	0.25	0.31
City of Williston	89.1	88.8	91.6	91.0	94.0	0.14	0.13	0.12	0.13	0.12
State	93.0	92.9	93.3	93.3	94.1	0.20	0.24	0.19	0.20	0.19

Table 5
Median Ratios and Coefficients of Dispersion for Commercial Property

County	Commercial					Residential				
	Median Ratio					COD				
	1994	1995	1996	1997	1998	1994	1995	1996	1997	1998
Adams	105.0	105.0	105.0	100.0	100.0	0.31	0.31	0.31	0.02	0.01
Barnes	100.0	100.0	100.3	98.7	100.0	0.13	0.18	0.16	0.11	0.12
City of Valley City	99.5	100.0	100.1	100.3	100.9	0.04	0.05	0.05	0.04	0.05
Benson	100.0	100.0	100.0	100.0	100.0	0.17	0.13	0.11	0.23	0.08
Billings	100.0	100.0	100.0	100.0	100.0	0.00	0.00	0.07	0.08	0.02
Bottineau	100.0	106.9	101.6	100.7	104.3	0.23	0.32	0.44	0.20	0.28
Bowman	98.5	99.9	100.0	101.7	92.4	0.14	0.21	0.46	0.44	0.27
Burke	100.0	98.9	99.1	99.7	99.8	0.03	0.04	0.16	0.04	0.05
Burleigh	102.6	100.8	100.5	100.5	100.7	0.17	0.20	0.22	0.18	0.18
City of Bismarck	92.2	92.9	96.2	95.7	96.8	0.11	0.08	0.11	0.08	0.07
Cass	99.4	100.0	100.0	97.9	97.5	0.47	0.54	0.46	0.32	0.33
City of Fargo	97.3	96.1	100.3	97.6	96.2	0.18	0.16	0.17	0.25	0.22
City of West Fargo	99.4	95.8	97.1	99.9	99.4	0.14	0.16	0.16	0.13	0.14
Cavalier	99.0	96.5	101.3	99.7	98.6	0.15	0.14	0.12	0.15	0.15
Dickey	100.4	100.0	102.1	104.1	98.9	0.57	0.42	0.42	0.33	0.29
Divide	110.5	123.4	101.3	111.5	100.4	0.71	0.50	0.44	0.59	0.47
Dunn	103.1	103.2	102.0	102.0	100.2	0.05	0.05	0.04	0.04	0.04
Eddy	100.0	100.0	100.0	100.0	100.0	0.00	0.05	0.03	0.03	0.02
Emmons	100.3	100.0	102.4	100.0	99.8	0.11	0.08	0.14	0.13	0.09
Foster	100.0	100.0	100.0	100.0	100.0	0.00	0.01	0.01	0.01	0.00
Golden Valley	100.0	100.0	100.0	100.0	100.0	0.06	0.05	0.00	0.03	0.00
Grand Forks	100.0	100.0	100.0	100.0	100.0	0.51	0.41	0.31	0.28	0.70
City of Grand Forks	99.1	97.8	97.8	97.4	94.9	0.12	0.13	0.08	0.10	0.10
Grant	100.0	98.6	100.8	99.6	100.6	0.20	0.30	0.17	0.06	0.07
Griggs	101.1	98.4	98.3	100.2	98.4	0.08	0.07	0.06	0.07	0.10
Hettinger	100.1	100.4	101.2	100.2	101.2	0.06	0.05	0.05	0.03	0.04
Kidder	105.6	93.8	93.4	97.1	97.6	0.32	0.37	0.17	0.19	0.22
LaMoure	102.7	101.8	101.8	102.3	101.1	0.13	0.14	0.12	0.12	0.14
Logan	103.0	102.9	100.0	100.0	96.9	0.21	0.16	0.12	0.16	0.14
McHenry	100.0	100.1	100.0	102.2	102.0	0.35	0.34	0.39	0.29	0.19
McIntosh	99.6	100.1	102.0	100.6	98.1	0.14	0.13	0.12	0.13	0.13
McKenzie	100.0	100.0	100.2	100.0	100.1	0.27	0.29	0.16	0.09	0.12
McLean	95.8	100.0	104.3	99.3	100.0	0.40	0.36	0.35	0.80	0.59

Table 5 Continued
Median Ratios and Coefficients of Dispersion for Commercial Property

County	Commercial					Commercial				
	Median Ratio					COD				
	1994	1995	1996	1997	1998	1994	1995	1996	1997	1998
Mercer	100.0	100.0	99.6	99.2	98.4	0.01	0.02	0.02	0.02	0.02
Morton	100.0	104.4	100.8	101.1	100.0	0.46	0.43	0.49	0.65	0.18
City of Mandan	99.2	99.4	95.5	96.3	94.6	0.26	0.17	0.14	0.10	0.12
Mountrail	100.0	100.0	100.0	100.0	100.0	0.15	0.11	0.55	0.05	0.04
Nelson	100.5	100.5	97.4	103.9	103.9	0.27	0.30	0.33	0.36	0.40
Oliver	111.8	96.6	103.8	100.6	123.3	0.00	0.19	0.00	0.13	0.00
Pembina	105.4	100.4	101.8	100.0	99.8	0.37	0.38	0.33	0.41	0.35
Pierce	95.9	96.0	96.4	96.8	99.3	0.26	0.26	0.26	0.26	0.13
Ramsey	100.0	100.0	100.0	100.0	100.0	0.03	0.03	0.03	0.03	0.04
City of Devils Lake	100.0	102.0	102.6	100.0	101.3	0.17	0.20	0.20	0.21	0.21
Ransom	101.5	103.6	104.7	99.4	100.8	0.18	0.16	0.17	0.19	0.21
Renville	97.7	102.4	97.8	96.2	97.8	0.15	0.17	0.20	0.16	0.12
Richland	100.0	98.8	100.0	96.9	97.3	0.61	0.20	0.19	0.17	0.19
City of Wahpeton	100.0	100.0	100.8	100.0	100.0	0.43	0.36	0.33	0.31	0.26
Rolette	100.9	102.2	99.3	102.2	99.7	0.13	0.14	0.16	0.17	0.28
Sargent	94.9	96.9	97.3	98.4	100.5	0.68	0.55	0.35	0.24	0.21
Sheridan	99.9	99.9	99.9	100.1	100.0	0.00	0.00	0.00	0.00	0.07
Sioux	100.0	100.0	99.7	99.9	100.8	0.03	0.02	0.00	0.00	0.00
Slope	100.0	100.0	81.1	100.0	100.0	0.00	0.00	0.00	0.00	0.00
Stark	100.0	100.0	100.0	100.0	100.0	0.13	0.13	0.14	0.13	0.10
City of Dickinson	98.6	100.0	98.5	96.4	96.5	0.13	0.11	0.12	0.14	0.15
Steele	102.5	102.0	104.1	103.5	97.5	0.12	0.14	0.10	0.16	0.06
Stutsman	100.0	100.0	100.0	100.0	100.0	0.10	0.06	0.04	0.07	0.17
City of Jamestown	103.1	106.2	100.0	100.0	100.0	0.39	0.37	0.12	0.10	0.15
Towner	101.1	101.0	98.2	100.1	99.9	0.13	0.20	0.16	0.12	0.15
Traill	104.7	102.8	101.2	96.6	96.6	0.81	0.46	0.35	0.36	0.35
Walsh	100.0	100.0	100.0	100.0	100.0	0.13	0.15	0.14	0.20	0.36
City of Grafton	100.5	100.4	100.8	100.5	100.0	0.11	0.11	0.11	0.11	0.08
Ward	99.8	97.4	98.5	99.6	99.6	0.65	0.31	0.25	0.27	0.27
City of Minot	105.3	99.6	95.5	96.2	98.7	0.16	0.19	0.18	0.17	0.13
Wells	100.0	100.0	100.2	101.8	102.6	0.21	0.09	0.23	0.44	0.46
Williams	107.5	106.4	100.0	101.0	97.6	0.21	0.21	0.20	0.20	0.14
City of Williston	97.1	96.2	99.1	92.4	97.4	0.20	0.26	0.22	0.19	0.11
State	100.0	100.0	100.0	100.0	100.0	0.23	0.21	0.20	0.20	0.19

Table 6
Average Prices Per Acre and Median Ratios for Agricultural Land

County	1997 No. of Sales	1997 Avg. Price Per Acre	Median Ratio
Adams	17	222	73.0
Barnes	26	424	67.7
Benson	29	319	74.8
Billings	3	NA	53.5
Bottineau	27	330	60.5
Bowman	3	NA	65.8
Burke	12	286	61.6
Burleigh	1	NA	104.6
Cass	28	863	53.6
Cavalier	32	526	56.0
Dickey	29	364	81.2
Divide	12	266	65.7
Dunn	21	221	56.5
Eddy	16	208	81.2
Emmons	31	257	64.8
Foster	4	NA	63.9
Golden Valley	7	202	67.8
Grand Forks	43	452	76.7
Grant	13	132	66.8
Griggs	10	372	81.3
Hettinger	12	336	52.5
Kidder	18	198	86.7
LaMoure	23	423	72.4
Logan	22	248	73.9
McHenry	28	179	87.6
McIntosh	31	235	71.9
McKenzie	16	292	55.3
McLean	27	322	61.0
Mercer	13	227	66.1
Morton	24	236	58.7
Mountrail	13	431	53.3
Nelson	22	276	95.5
Oliver	11	232	59.8
Pembina	26	678	60.4
Pierce	21	278	69.4
Ramsey	18	360	72.0
Ransom	13	443	85.2
Renville	8	523	52.0
Richland	40	755	49.4
Rolette	11	353	85.1
Sargent	31	462	69.8
Sheridan	11	235	69.6
Sioux	3	NA	85.4
Slope	3	NA	85.7
Stark	26	264	52.1
Steele	6	428	81.8
Stutsman	38	321	74.4
Towner	26	289	92.9
Traill	13	884	47.3
Walsh	20	454	75.9
Ward	38	433	57.3
Wells	18	383	61.0
Williams	30	227	63.7
State	1,024	334	67.8